

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Vigo County School Corp (8030)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$6,532,421	\$6,603,996	\$6,740,000	\$7,511,973	3.55%	11.45%
Non - Certified Salaries	120	\$1,753,643	\$1,695,127	\$1,729,968	\$1,877,085	1.72%	8.50%
Group Health Insurance	222	\$1,373,691	\$1,445,440	\$1,524,587	\$1,461,624	1.56%	-4.13%
Social Security Certified	212	\$468,336	\$474,020	\$481,604	\$536,567	3.46%	11.41%
Teacher Retirement Fund, After 7-1-95	216	\$372,627	\$333,539	\$377,862	\$449,070	4.78%	18.84%
Public Employees Retirement Fund	214	\$238,791	\$198,243	\$208,826	\$219,031	-2.14%	4.89%
Other Employee Benefits	241 - 290	\$160,322	\$166,279	\$228,612	\$182,532	3.30%	-20.16%
Social Security Noncertified	211	\$130,612	\$127,256	\$135,075	\$144,161	2.50%	6.73%
Terminal Leave	125	\$27,915	\$100,121	\$136,835	\$143,237	50.51%	4.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$136,789	\$98,959	\$90,365	\$96,733	-8.30%	7.05%
Operational Supplies	611	\$50,563	\$62,226	\$48,312	\$50,037	-0.26%	3.57%
Other Professional and Technical Services	319	\$20,932	\$54,619	\$18,712	\$33,490	12.47%	78.97%
Severance/Early Retirement Pay	213	\$52,808	\$12,015	\$23,300	\$12,400	-30.39%	-46.78%
Professional Development	748	\$4,563	\$5,121	\$5,349	\$10,982	24.55%	105.31%
Travel	580	\$7,142	\$8,460	\$7,586	\$6,204	-3.46%	-18.21%
Workers Compensation Insurance	225	\$12,847	\$41,630	\$12,100	\$4,438	-23.34%	-63.33%
Pre-2008 Object Code - Temporary Salaries	130	\$7,083	\$12,077	\$5,173	\$3,424	-16.62%	-33.81%
Periodicals	650	\$0	\$83	\$0	\$306	NA	NA
Unemployment Insurance	230	\$9,174	\$0	\$263	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$11,360,259	\$11,439,211	\$11,774,529	\$12,743,295	2.91%	8.23%
Student Academic Achievement							
Certified Salaries	110	\$52,306,309	\$49,930,095	\$49,756,805	\$51,983,265	-0.15%	4.47%
Group Health Insurance	222	\$10,063,588	\$9,927,483	\$9,579,934	\$8,588,339	-3.89%	-10.35%
Other Professional and Technical Services	319	\$3,597,816	\$3,839,400	\$4,075,224	\$4,790,581	7.42%	17.55%
Social Security Certified	212	\$3,758,273	\$3,574,246	\$3,570,471	\$3,729,921	-0.19%	4.47%
Teacher Retirement Fund, After 7-1-95	216	\$3,887,162	\$3,177,765	\$3,414,821	\$3,698,338	-1.24%	8.30%
Non - Certified Salaries	120	\$3,922,384	\$3,207,260	\$3,144,767	\$3,339,605	-3.94%	6.20%
Dues and Fees	810	\$2,566,577	\$3,148,453	\$3,045,240	\$3,101,314	4.85%	1.84%
Textbooks	630	\$1,577,400	\$1,188,187	\$1,984,387	\$1,597,918	0.32%	-19.48%
Other Employee Benefits	241 - 290	\$724,609	\$760,232	\$1,279,077	\$1,479,219	19.53%	15.65%

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Vigo County School Corp (8030)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$1,176,099	\$1,425,262	\$1,284,790	\$1,024,676	-3.39%	-20.25%
Equipment	730	\$354,623	\$377,513	\$323,297	\$901,251	26.26%	178.77%
Instructional Programs Improvement Services	312	\$264,704	\$231,297	\$370,529	\$619,756	23.70%	67.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,068,282	\$701,323	\$606,714	\$592,096	-13.72%	-2.41%
Telephone	531	\$136,474	\$351,028	\$576,646	\$364,262	27.82%	-36.83%
Terminal Leave	125	\$242,749	\$367,735	\$231,511	\$332,285	8.17%	43.53%
Other Supplies and Materials	615, 660 - 689	\$177,105	\$307,264	\$285,736	\$291,220	13.24%	1.92%
Social Security Noncertified	211	\$321,467	\$260,132	\$260,247	\$277,424	-3.62%	6.60%
Public Employees Retirement Fund	214	\$120,946	\$66,803	\$84,873	\$88,312	-7.56%	4.05%
Professional Development	748	\$53,645	\$88,303	\$89,304	\$75,308	8.85%	-15.67%
Library Books	640	\$156,411	\$138,750	\$117,247	\$72,771	-17.41%	-37.93%
Severance/Early Retirement Pay	213	\$202,753	\$8,121	\$82,200	\$70,379	-23.24%	-14.38%
Miscellaneous Objects	876 - 899	\$26,543	\$54,703	\$45,649	\$48,725	16.40%	6.74%
Workers Compensation Insurance	225	\$151,722	\$271,695	\$109,065	\$43,922	-26.65%	-59.73%
Food Purchases	614	\$19,202	\$16,124	\$24,149	\$32,882	14.39%	36.17%
Computer Hardware	741	\$9,989	\$2,280	\$24,101	\$25,731	26.69%	6.76%
Periodicals	650	\$39,853	\$44,964	\$27,001	\$22,599	-13.22%	-16.30%
Student Transportation Services	510	\$277	\$11,628	\$2,540	\$19,827	190.80%	680.47%
Unemployment Insurance	230	\$3,011	\$9,286	\$7,362	\$16,949	54.03%	130.22%
Nonlicensed Employees	136	\$0	\$0	\$16,776	\$15,590	NA	-7.07%
Rentals	440	\$9,052	\$0	\$6,369	\$13,365	10.23%	109.87%
Travel	580	\$10,728	\$6,854	\$7,198	\$5,447	-15.59%	-24.32%
Printing and Binding	550	\$5,276	\$5,639	\$2,936	\$5,122	-0.73%	74.49%
Postage and Postage Machine Rental	532	\$114	\$119	\$0	\$26	-31.10%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$890	\$0	NA	-100.00%
Student Academic Achievement Total		\$86,955,140	\$83,499,944	\$84,437,855	\$87,268,424	0.09%	3.35%
Overhead and Operational							
Non - Certified Salaries	120	\$10,395,319	\$9,929,951	\$10,225,132	\$11,001,731	1.43%	7.60%
Food Purchases	614	\$2,869,693	\$2,827,456	\$3,097,670	\$3,120,613	2.12%	0.74%
Heating and Cooling for Buildings - Electricity	621	\$2,509,899	\$2,877,515	\$3,015,709	\$2,639,988	1.27%	-12.46%
Equipment Purchase over the LEA's Cap. Threshold	735	\$1,886,306	\$0	\$1,832,904	\$1,734,048	-2.08%	-5.39%
Other Supplies and Materials	615, 660 - 689	\$1,308,666	\$1,392,295	\$1,403,451	\$1,450,752	2.61%	3.37%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Vigo County School Corp (8030)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$1,474,941	\$1,210,457	\$1,294,270	\$1,380,814	-1.64%	6.69%
Group Health Insurance	222	\$1,468,043	\$1,380,993	\$1,426,855	\$1,325,429	-2.52%	-7.11%
Repairs and Maintenance Services	430	\$1,077,261	\$1,150,243	\$1,552,797	\$1,034,116	-1.02%	-33.40%
Social Security Noncertified	211	\$826,872	\$822,470	\$855,937	\$908,803	2.39%	6.18%
Nonlicensed Employees	136	\$250,850	\$756,511	\$779,789	\$806,835	33.92%	3.47%
Water and Sewage	411	\$496,861	\$595,005	\$657,568	\$788,964	12.25%	19.98%
Heating and Cooling for Buildings - Gas	622	\$733,199	\$983,688	\$841,154	\$761,608	0.95%	-9.46%
Certified Salaries	110	\$653,715	\$662,643	\$671,193	\$735,396	2.99%	9.57%
Gasoline and Lubricants	613	\$1,207,727	\$1,149,416	\$921,326	\$646,733	-14.46%	-29.80%
Insurance	520	\$576,575	\$598,881	\$585,393	\$639,648	2.63%	9.27%
Miscellaneous Objects	876 - 899	\$513,772	\$721,953	\$731,740	\$603,775	4.12%	-17.49%
Telephone	531	\$233,436	\$356,837	\$217,965	\$541,878	23.43%	148.61%
Other Professional and Technical Services	319	\$433,434	\$396,774	\$498,912	\$527,502	5.03%	5.73%
Pre-2008 Object Code - Temporary Salaries	130	\$449,846	\$361,411	\$373,852	\$501,757	2.77%	34.21%
Operational Supplies	611	\$344,202	\$264,818	\$285,636	\$418,402	5.00%	46.48%
Other Employee Benefits	241 - 290	\$147,673	\$124,665	\$284,503	\$258,782	15.06%	-9.04%
Terminal Leave	125	\$6,037	\$128,435	\$208,769	\$193,870	138.05%	-7.14%
Licensed Employees	135	\$223,180	\$202,360	\$208,393	\$156,853	-8.44%	-24.73%
Workers Compensation Insurance	225	\$267,755	\$378,615	\$199,541	\$155,345	-12.72%	-22.15%
Equipment	730	\$302,606	\$342,814	\$406,253	\$112,559	-21.90%	-72.29%
Postage and Postage Machine Rental	532	\$65,536	\$79,732	\$60,829	\$85,799	6.97%	41.05%
Tires and Repairs	612	\$51,589	\$50,098	\$61,178	\$64,455	5.72%	5.36%
Overtime Salaries	140	\$78,521	\$63,581	\$59,721	\$59,850	-6.56%	0.22%
Other Purchased Property Services	490 - 499	\$68,778	\$90,718	\$60,473	\$56,433	-4.83%	-6.68%
Social Security Certified	212	\$42,168	\$42,463	\$43,540	\$55,195	6.96%	26.77%
Board of Education Services	318	\$525	\$8,056	\$12,388	\$42,850	200.57%	245.90%
Severance/Early Retirement Pay	213	\$169,071	\$26,910	\$26,959	\$35,776	-32.18%	32.70%
Student Transportation Services	510	\$23,237	\$15,866	\$25,635	\$28,437	5.18%	10.93%
Teacher Retirement Fund, After 7-1-95	216	\$24,273	\$24,025	\$25,204	\$27,890	3.53%	10.66%
Other Purchased Services	593	\$20,290	\$15,039	\$19,763	\$19,836	-0.56%	0.37%
Unemployment Insurance	230	\$43,082	\$12,417	\$2,884	\$19,329	-18.16%	570.09%
Improvements Other Than Buildings	715	\$17,444	\$19,003	\$20,057	\$16,442	-1.47%	-18.02%
Vehicles	731	\$41,912	\$384	\$108,915	\$14,296	-23.58%	-86.87%
Board Member Compensation	115	\$14,000	\$14,000	\$14,007	\$14,000	0.00%	-0.05%

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Biannual Financial Report Data

Vigo County School Corp (8030)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,273	\$14,573	\$11,813	\$12,704	-4.50%	7.54%
Dues and Fees	810	\$10,550	\$10,545	\$11,220	\$11,947	3.16%	6.48%
Professional Development	748	\$19,488	\$12,001	\$12,822	\$11,904	-11.59%	-7.16%
Bank Service Charges	871	\$7,252	\$9,487	\$10,713	\$11,523	12.27%	7.57%
Travel	580	\$9,477	\$6,206	\$8,088	\$6,375	-9.44%	-21.18%
Advertising	540	\$2,845	\$8,972	\$5,558	\$6,217	21.59%	11.85%
Printing and Binding	550	\$4,895	\$4,425	\$3,591	\$2,507	-15.40%	-30.17%
Other Public or Private Utility Services	419	\$781	\$846	\$893	\$1,076	8.34%	20.49%
Official Bond Premiums	525	\$11,121	\$10,012	\$13,630	\$78	-71.06%	-99.43%
Rentals	440	\$5,027	\$2,389	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$31,405,001	\$30,157,952	\$33,196,591	\$33,051,120	1.29%	-0.44%
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Non Operational

Construction Services	450	\$10,794,133	\$8,286,080	\$6,691,805	\$7,673,166	-8.18%	14.67%
Buildings	720	\$2,396,005	\$1,389,096	\$5,391,804	\$5,635,448	23.84%	4.52%
Other Supplies and Materials	615, 660 - 689	\$292,382	\$1,489,668	\$2,622,558	\$2,547,624	71.81%	-2.86%
Computer Hardware	741	\$236,108	\$3,543,159	\$1,353,762	\$2,376,219	78.11%	75.53%
Improvements Other Than Buildings	715	\$2,026,212	\$1,735,191	\$2,104,553	\$2,306,566	3.29%	9.60%
Non - Certified Salaries	120	\$963,974	\$889,542	\$933,855	\$1,051,250	2.19%	12.57%
Rentals	440	\$612,962	\$748,995	\$694,515	\$949,147	11.55%	36.66%
Equipment	730	\$701,958	\$470,355	\$737,200	\$914,165	6.83%	24.01%
Certified Salaries	110	\$740,493	\$765,982	\$786,814	\$837,735	3.13%	6.47%
Group Health Insurance	222	\$294,565	\$291,456	\$291,122	\$288,312	-0.54%	-0.97%
Public Employees Retirement Fund	214	\$106,474	\$81,823	\$90,964	\$101,511	-1.19%	11.59%
Social Security Certified	212	\$75,849	\$77,589	\$79,934	\$83,295	2.37%	4.21%
Teacher Retirement Fund, After 7-1-95	216	\$75,025	\$65,804	\$68,815	\$68,751	-2.16%	-0.09%
Repairs and Maintenance Services	430	\$37,170	\$181,540	\$59,626	\$64,889	14.95%	8.83%
Social Security Noncertified	211	\$49,453	\$44,995	\$50,150	\$55,230	2.80%	10.13%
Miscellaneous Objects	876 - 899	\$47,978	\$33,716	\$41,731	\$48,066	0.05%	15.18%
Other Employee Benefits	241 - 290	\$14,625	\$14,895	\$29,752	\$32,862	22.43%	10.45%
Workers Compensation Insurance	225	\$1,679	\$68,423	\$72,306	\$16,352	76.66%	-77.38%
Travel	580	\$4,056	\$7,599	\$7,637	\$14,336	37.11%	87.73%
Terminal Leave	125	\$0	\$23,582	\$65,129	\$11,538	NA	-82.28%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overtime Salaries	140	\$9,224	\$9,421	\$7,233	\$8,303	-2.59%	14.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,699	\$4,722	\$3,934	\$5,508	-4.78%	40.01%
Severance/Early Retirement Pay	213	\$23,972	\$1,500	\$8,000	\$2,500	-43.17%	-68.75%
Other Professional and Technical Services	319	\$4,612	\$3,718	\$2,915	\$1,482	-24.71%	-49.15%
Unemployment Insurance	230	\$1,026	\$0	\$0	\$775	-6.78%	NA
Other Technology Hardware	746	\$13,426	\$24,931	\$98	\$0	-100.00%	-100.00%
Land and Easements	710	\$3,003	\$18,529	\$0	\$0	-100.00%	NA
Interest	832	\$22,220	\$0	\$0	\$0	-100.00%	NA
Operational Supplies	611	\$1,254	\$0	\$0	\$0	-100.00%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$18,172	\$191,300	\$48,210	(\$3,039)	NA	-106.30%
Non Operational Total		\$19,574,707	\$20,463,610	\$22,244,421	\$25,091,992	6.40%	12.80%
Grand Total		\$149,295,107	\$145,560,717	\$151,653,396	\$158,154,831	1.45%	4.29%